



Rules and Ancillary Document Review Checklist
(This form must be filled out electronically.)

All responses should be in **bold** format.

Document Reviewed (include title):

- WAC 458-53-010 Declaration of purpose.**
- WAC 458-53-020 Definitions.**
- WAC 458-53-030 Stratification of assessment rolls—Real property.**
- WAC 458-53-050 Land use code—Abstract report.**
- WAC 458-53-070 Sales studies.**
- WAC 458-53-080 Sales samples.**
- WAC 458-53-090 Sales samples—Assessed valuation.**
- WAC 458-53-095 Property values used in the ratio study.**
- WAC 458-53-100 County generated sales studies.**
- WAC 458-53-105 Review procedures for county studies.**
- WAC 458-53-130 Real property appraisal studies.**
- WAC 458-53-135 Indicated real property ratio--Computation.**
- WAC 458-53-140 Personal property audit studies.**
- WAC 458-53-160 Indicated personal property ratio—Computation.**
- WAC 458-53-200 Certification of county preliminary and indicated ratios—
Review.**
- WAC 458-53-210 Appeals.**

Date last adopted: **February 8, 1996**

Reviewer: **James A. Winterstein**

Date review completed: **October 1, 2000**

Is this document being reviewed at this time because of a taxpayer or business association request? (If "YES", provide the name of the taxpayer/business association and a brief explanation of the issues raised in the request). **YES** ☐ **NO** ☒

Type an "x" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

1. Explain the goal(s) and purpose(s) of the document: These rules implement the requirement of RCW 84.48.075 regarding the determination of the indicated ratio for purposes of ensuring uniformity and equity in property taxation throughout the state. The ratio is used to equalize property values for purposes of the state property tax levy



and for purposes of properly apportioning the value of state assessed property to the counties.

**2. Need:**

YES	NO	
X		Is the document necessary to comply with the statutes that authorize it? (E.g., Is it necessary to comply with or clarify the application of the statutes that are being implemented? Does it provide detailed information not found in the statutes?)
	X	Is the document obsolete to a degree that the information it provides is of so little value that the document warrants repeal or revision?
	X	Have the laws changed so that the document should be revised or repealed? (If the response is "yes" that the document should be repealed, explain and identify the statutes the rule implemented, and skip to Section 10.)
X		Is the document necessary to protect or safeguard the health, welfare (budget levels necessary to provide services to the citizens of the state of Washington), or safety of Washington's citizens? (If the response is "no", the recommendation must be to repeal the document.)

Please explain. **RCW 84.48.075 specifically requires the department to establish rules pertinent to the determination of the indicated real and personal property ratios. In determining the ratios, the statute further authorizes the department to use data from the counties that has been audited by the department. These rules provide the necessary administrative details and clarification regarding the gathering and use of the data that are not covered in the statute. There was a change in the statutory law with respect to the determination of the ratios when Referendum 47 was passed. However, since the Supreme Court held the Referendum unconstitutional, there was no need to implement the statutory changes.**

3. Related ancillary documents, court decisions, BTA decisions, and WTDs: Complete Subsection (a) only if reviewing a rule. Subsection (b) should be completed only if the subject of the review is an ancillary document. Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs) and Audit Directives (ADs) are considered ancillary documents.

(a)

YES	NO	
	X	Are there any ancillary documents that should be incorporated into this rule? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any ancillary documents that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) that provide information that should be incorporated into this rule?
	X	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) that provide information that should be incorporated into the rule?



(b)

YES	NO	
		Should this ancillary document be incorporated into a rule?
		Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) that affects the information now provided in this document?
		Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) that provide information that should be incorporated into the document?

If the answer is “yes” to any of the questions in (a) or (b) above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

4. Clarity and Effectiveness:

YES	NO	
X		Is the document written and organized in a clear and concise manner?
X		Are citations to other rules, laws, or other authority accurate? (If no, identify the incorrect citation below and provide the correct citation.)
X		Is the document providing the result(s) that it was originally designed to achieve? (E.g., does it reduce the need for taxpayers to search multiple rules or statutes to determine their tax-reporting responsibilities, help ensure that the tax law and/or exemptions are consistently applied?)
	X	Do changes in industry practices warrant repealing or revising this document?
	X	Do any administrative changes within the Department warrant repealing or revising this document?

Please explain. **These rules were adopted relatively recently in 1996. They are clearly and concisely written and are providing the results that they were designed to achieve.**

5. Intent and Statutory Authority:

YES	NO	
X		Does the Department have sufficient authority to adopt this document? (Cite the statutory authority in the explanation below.)
X		Is the document consistent with the legislative intent of the statutes that authorize it? (I.e., is the information provided in the document consistent with the statute(s) that it was designed to implement ?) If “no”, identify the specific statute and explain below. List all statutes being implemented in Section 9, below.)
	X	Is there a need to recommend legislative changes to the statutes being implemented by this document?



Please explain. **The statutes that give the department authority to adopt these rules are RCW 84.08.010, 84.08.070 and 84.48.075.**

6. Coordination: Agencies should consult with and coordinate with other governmental entities that have similar regulatory requirements when it is likely that coordination can reduce duplication and inconsistency.

YES	NO	
	X	Could consultation and coordination with other governmental entities and/or state agencies eliminate or reduce duplication and inconsistency?

Please explain. **There are no other governmental entities or state agencies that have similar regulatory requirements.**

7. Cost: When responding, consider only the costs imposed by the document being reviewed and not by the statute.

YES	NO	
	X	Have the qualitative and quantitative benefits of the document been considered in relation to its costs? (Answer “yes” only if a Cost Benefit Analysis was completed when the rule was last adopted or revised.)

Please explain.

8. Fairness: When responding, consider only the impacts imposed by the document being reviewed and not by the statute.

YES	NO	
X		Does the document result in equitable treatment of those required to comply with it?
	X	Should it be modified to eliminate or minimize any disproportionate impacts on the regulated community?
	X	Should the document be strengthened to provide additional protection to correct any disproportionate impact on any particular segment of the regulated community?

Please explain. **These rules help to provide consistency in the administration and application of the property tax throughout the state by providing the assessors with the guidelines necessary to assist the department in establishing the ratios according to law, and to assure the assessors that the ratios are being fairly determined and administered by the department.**



9. LISTING OF DOCUMENTS REVIEWED: (Use “bullets” with any lists, and include documents discussed above. Citations to statutes, ancillary documents, and similar documents should include titles. Citations to Attorneys General Opinions (AGOs) and court, Board of Tax Appeals (BTA), and Appeals Division (WTD) decisions should be followed by a brief description (i.e., a phrase or sentence) of the pertinent issue(s).)

Statute(s) Implemented: **RCW 84.48.075 County indicated ratio—Determination by department—Submission of preliminary ratio to assessor—Rules—Use classes—Review of preliminary ratio—Certification—Examination of assessment procedures—Adjustment of ratio.**

RCW 84.12.350 Apportionment of value by department of revenue.

RCW 84.16.110 Apportionment of value to counties by department of revenue.

RCW 84.48.080 Equalization of assessments—Taxes for state purposes—Procedure—Levy and apportionment—Hypothetical levy for establishing consolidated levy—Rules—Record.

RCW 84.52.065 State levy for support of common schools.

Ancillary Documents (i.e., ETAs, PTBs, and ADs): **None**

Court Decisions: **None**

Board of Tax Appeals Decisions (BTAs): **None**

Administrative Decisions (e.g., WTDs): **None**

Attorney General’s Opinions (AGOs): **None**

Other Documents (e.g., special notices or Tax Topic articles, statutes or regulations administered by other agencies or government entities, statutes, rules, or other documents that were reviewed but were not specifically relevant to the subject matter of the document being reviewed):



10. Review Recommendation:

_____ Amend

_____ Repeal

_____ **X** Leave as is

_____ Begin the rule-making process for possible revision. (Applies only when the Department has received a petition to revise a rule.)

_____ Incorporate ancillary document into a new or existing rule. (Subject of this review must be an ancillary document and not a rule.)

Explanation of recommendation: (If recommending an amendment of an existing rule, provide only a brief summary of the changes you've identified/recommended earlier in this review document.) **Chapter 458-53 WAC was adopted in 1996 and there have been no significant difficulties experienced relative to the administration of this chapter. Additionally, the statutes that the rules implement have not been changed such as to require amending the rules.**

11. Manager action: Date: _____

_____ Reviewed recommendation

_____ Accepted recommendation

_____ Returned for further action

Comments: